File No. 273

1928

Collection No.

Office of the Hon'ble
the Resident in Mysore,
Bangalore.

CE 19/6/47 mas 19/6.

Pros. Serial Nos. 88 — 102 — 104

Subject.

Income tax — Reference to High Courts

Previous References.	Later References.

5. 97. (Blue).
SCFP—6788&P—(G-1035)—10 3-30—1,00,000.

P.U.C
S.N.88. From the Commissioner of Incometax,Burma,No. 15546 AP.13/15558 3031

dated the 24th November'30.

A, B Please see S.N.80 & 81 for precedent.

Draft submitted.

K.J. Damodaran
8-12-30.

AP. 11.12.30

S.N.89. Issued No.9803.,dated the 26th December'30.

P.U.C. S.N.90. From the Commissioner of Incometax.Burma,No. 16352 Ap-169/16364 30-31.;

dated the 8th December'30.

Draft submitted.

K.J. Damodar
3-1-31.

AP. 5.1.31

S.N.91. Issued No.88.,dated the 8th January'31.

P.U.C.
S.92.

Letter No.996/1008/Ap-169/30-31, dated the 22nd Jany. 1931, from the Commissioner of Income-tax, Burma.

W + Z

Draft submitted. (for transfer + discharge vide 9D & 11)

T. Narasimham
31.1.31.

S. Nos. 92+93 under issue.
6/2

3.2.31

p.u.c.I sl.94. Letter No. 1064/1076/Ap.16/30-31, dated the 26th Jany. 1931, from the Commissioner of Income-tax, Burma.

p.u.c.II sl.95 Letter No.1047/1059/Ap.139/30-31, dated the 26th Jany. 1931, from -do-.

p.u.c.III sl.96 Letter No.1081/1093/Ap.75/30-31, dated the 27th Jany. 1931, from -do-.

p.u.c.IV sl.97 Letter No.1122/1134/Ap.218/30-31, dated the 29th Jany. 1931, from -do-.

p.u.c.V sl.98. Letter No. R.H.C.13(1)/29-30, dated the 25th Jany. 1931 from the Commissioner of Income-tax, C.P. & Berar, Nagpur.

(W) + (Z) Draft submitted. (for a procedural issue see ob 90 + 91)

T.N. Varadaswami
7. 2. 31.

10-2-31

sl.99. Issued No.1162, dated the 16th Feby. 1931.

S.N. 100.
P.u.c I

Letter No. 3127/3139 / Ap-218/30-31, dated the 16th March 1931, from the Commissioner of Income-tax, Burma.

S.N. 101.
P.u.c. I

Letter No. 3142/3154 / Ap-349/28-29, dated the 16th March 1931, from the Commissioner of Income-tax, Burma.

Draft submitted.

Sheriff
26.3.31.

31.3.31

S.N. 102.

Issued No. 2541, dated the 9th April 1931.

S.N. 103.
P.u.C.

Endorsement No. R. dis. No. 409-1. T./30, dated 24th April 1931, from the Secretary Central Board of Revenue.

Draft submitted.

Sheriff
28.4.31

1.5.31

S.N. 104.

Issued No. 3314, dated the 7th May 1931.

S.N. 105. P.u.C.I

Letter No. 5463/5475 / Ap. 319/30-31, dated the 12th May 1931, from the Commissioner of Income-tax, Burma.

S.N. 106 P.u.C II

Letter No. 5626/5638 / Ap. 287/29-30, dated the 13th May 1931, from the Commissioner of Income-tax, Burma.

Draft submitted.

Sheriff 23.5.31.

2575

27.5.31

S.N. 107. Issued No. 4054, dated the 6th June 1931.

S.N. 108. P.u.C.

Letter No. 7080/7092 / Ap-378/30-31, dated the 17th June 1931, from the Commissioner of Income-tax, Burma.

Draft submitted.

Sheriff. 24.6.31.

2716

30.VI.31

88

948

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
Recd. 4-12-30
No
Enclosures, if any.

DUKIA.

No. 15546/15558 Ap.139/30-31.

From

J.F. SHERRY, ESQ., I.C.S.,

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

B A N G A L O R E.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
6 DEC. 1930
Regd. No. 12409
File No.

4 DEC. 1930

Dated Rangoon, the 24th November 1930.

Subject:- Indian Income-tax Act (XI-22) Reference to High Court - Section 66(2) - Assessment of the B.B.N.C.I. Concern, Rangoon, for the year 1930-31.

Sir,

I have the honour to forward a copy of the above case which has been submitted to the High Court of Judicature at Rangoon.

I have the honour to be,

Sir,

Your most obedient servant,

22/11/30

for Commissioner of Income-tax, Burma.

P.A.

GJ.21/11/30.

[R.O.106(a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 26th Dec 1930

No. 9803 Enclos. 2

P.U.C
S.N.88.

A copy of the marginally* noted letter, with enclosure, is forwarded to the Assistant Commissioner of Incometax, Civil and Military Station, Bangalore, for information.

*No. 15546 AP.139 / 15558 3031, dated the 24th November'30, from the Commissioner of Incometax, Burma.

in original

for Secretary to the Resident.

Commissioner of Income-tax.

1212—16-3-1929—5,000—RPB.

Ext. 8-12-30

B U R M A.

No. 16352 /Ap-169
16364 30-31

From

T.F. SHEEHY, ESQ., I.C.S

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

B A N G A L O R E.

Dated Rangoon, the 8th December 1930.

15 DEC. 1930

Subject:- Indian Income-tax Act (XI - 22) -- Reference to High Court - Section 66(3) -- Assessment of Dr. R.N.Singha of Bassein for the year 1927-28.

OFFICE OF THE RESIDENT IN MYSORE, BANGALORE.
16 DEC 1930
Regd. No. 12792
File No. 273/28

Sir,

Statement in the

I have the honour to forward a copy of the/ above case which has been submitted to the High Court of Judicature at Rangoon.

I have the honour to be,

Sir.

Your most obedient servant,

273/28

8/12/30

P.A.,
for Commissioner of Income-tax, Burma.

VGP/6

91

[F.O.106(a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 8th Jan 1931

No. 88 Enclos. 2

P.U.C. S.N.90.

A copy of the marginally* noted letter, with enclosure/ in original is forwarded to the Asst.Commissioner of Incometax,C & M Station,Bangalore,for information.

*No. 16352/16364 Ap-169/30-31., dated the8th december'30, from the Commissioner of Incometax,Burma.

8/1/31

for Secretary to the Resident.
&
Commissioner of Incometax.

1212—16-3-1929—5,000—RPB.

Bills

S.Damodar 3-1-31

12

BURMA.

No. 996/1008 /Ap-169/30-31

From

J.F. SHUMMY, ESQ., I.C.S.,

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

BANGALORE.

Dated Rangoon, the 22nd January 1931.

Subject:- Indian Income-tax Act (XI - 22) - Section 66(3) - Assessment of Dr. R.N. Singha of Dasaein for the year 1927-28 - Judgment of the High Court. This office letter No. 16352/Ap-169/16364 30-31 dated the 8th December 1930.

x S. 90 (b)

Sir,

I have the honour to forward a copy of the High Court's judgment in the above case.

I have the honour to be,

Sir,

Your most obedient servant,

138
273/38

22.1.31 R.A.

for Commissioner of Income-tax, Burma.

VGP/22.1.31.

No. 977 Secl. Bangalore, 10th ~~Jany.~~ Feb 1931

P.u.c

S.92, Letter No. 996/1008 Ap-169/30-31, dated the 22nd Jany. 1931, from the Commr. of I.T., Burma.

A copy of the marginally noted letter, with enclosure in original, is forwarded to the Assistant Commr. of Income-tax, Civil and Military Station, Bangalore, for information.

for Secy. to the Resident in Mysore & Commr. of I.T.

T. Narasimham
31. 1. 31.

94

BURMA.

No. 1064 / Ap.16
1076 / 30-31.

Postal Address:-
Post Box 203,
22/24, Phayre Street, RANGOON.
* * * *
Telegraphic Address:-
"C O M I N T A X"
* * * *
Telephones : - (777 Central
(1694 "

From

J. E. SHEEHY, ESQ., I.C.S.,

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

BANGALORE.

Dated Rangoon, the 26th January ,1931

Subject: Indian Income-tax Act(XI of 1922) -Section 66(2) & Section 66(3) - Assessment of A.K. R.P.L.A.Chettyar Firm for the year 1929-30.- Judgment of the High Court -. This office letter No. 9206/Ap.16, 9219/30-31, dated the 14th July, 1930.

S. 80 (A)

Sir,

I have the honour to forward copies of the High Court's orders in the above case.

I have the honour to be,

Sir,

Your most obedient servant,

26.1.31.

P.A.
for Commissioner of Income-tax, Burma.

KB.24/1/31.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
-3 FEB. 1931
Regd. No. 13005
No. 273/28

Postal Address:-
Post Box 203,
22/24, Phayre Street, RANGOON.
* * * *
Telegraphic Address:-
"C O M I N T A X"
* * * *
Telephones : - (777 Central
(1694 "

BURMA.

No. 1047/1059. /Ap.139/30-31.

95.

From

J. E. SHEEHY, ESQ., I.C.S.,

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

BANGALORE.

Dated Rangoon, the 26th January ,1931

Subject: Indian Income-tax Act(XI of 1922)- Section 66(2) - Assessment of the S.P.N.C.T.Concern, Rangoon, for the year 1930-31-. Judgment of the High Court -. This office letter No. 15546/Ap.139, dated the 24th November,1930. 15558/30-31.

Sir, S.88 (2)

I have the honour to forward a copy of the High Court's judgment in the above case.

I have the honour to be,

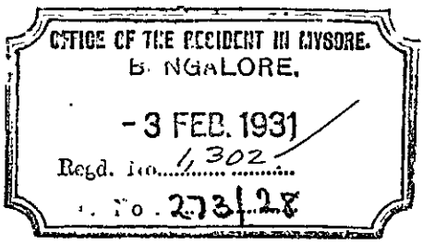
Sir,

Your most obedient servant,

26.1.31.

P.A.
for Commissioner of Income-tax, Burma.

KB.23/1/31.



96

BURMA.

Postal Address:- Post Box 203, 22/24, Phayre Street, RANGOON. * * * * Telegraphic Address:- "C O M I N T A X" * * * * Telephones:- (777 Central (1694 "	No. 1081 / 1093 / Ap:75 30-31

From

J. E. SHEEHY, ESQ., I.C.S.

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

BANGALORE.

Dated Rangoon, the 27th January, 1931

Subject: **Indian Income-tax Act (XI of 1922) - Section 66(2) - Assessment of the T.S.T.S. Chettyar firm for 1927-28 - Judgment of the High Court -. This office letter No. 12377 Ap.75, dated the 6th September, 1930. 12390 30-31**

S. 84 (P)

Sir,

I have the honour to forward a copy of the High Court's judgment in the above case.

I have the honour to be,

Sir,

Your most obedient servant,

David Reay
26.1.31.

P.A.
for Commissioner of Income-tax, Burma.

OFFICE OF THE RESIDENT IN MYSORE.
BANG LORE.
-3 FEB. 1931
Regd. No. 1301
File No. 273/26

KB.22/1/31.

BURMA.

No. 1122 / 1134 Ap-21E 30-31

From

J.F. SHIMMIN, ESQ., I.C.S.,

Commissioner of Income-tax, Burma,

To

The Commissioner of Income-tax,

BANGALORE.

Dated Rangoon, the 29th January 1931.

Subject:- Indian Income-tax Act (XI - 22) - Reference to High Court under Section 66(2) - Assessment of Mr. N.N. Burjorjee, Bar-at-Law, Rangoon for the year 1927-28.

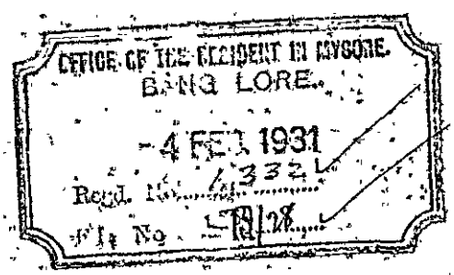
Sir,

I have the honour to forward a copy of the statement in the above case which has been submitted to the High Court of Judicature at Rangoon.

I have the honour to be,

Sir,

Your most obedient servant,



29.1.31.

I.P.A.,

for Commissioner of Income-tax, Burma

VGP/20.1.31.

98

No. R.H.C. 13(1)/29-30.

From

Khan Bahadur Wali Mohammad, B.A.,

Commissioner of Income-tax,

C.P. & Berar, Nagpur.

To

The Commissioner of Income-tax,

Banglore.

Dated Nagpur the 25th January 1931.

Sir,

Ref:- Reference to High Court, Nagpur Sec. 4(2) - Foreign profits brought into British India - Burden of proof of - Sec. 23. Basis of assessment - Incomplete accounts. - Chhunilal Nathmal of Nandura, Buldana District. My endorsement No.R.H.C. 13/29 dated the 6th September 1929.

I forward herewith a copy of the order passed by the Nagpur High Court in the above case.

I have the honour to be,

Sir,

Your most obedient servant,

Superintendent,
for Commissioner of Income-tax,
Central Provinces and Berar.

3 FEB. 1931

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
-4 FEB. 1931
Regd. No. 1332
File No. 273/28

99

ENDORSEMENT

No. 1162/Accts-II Bangalore, 16th Feby.1931.

A copy each of the marginally noted letters with enclosures in original is forwarded to the Assistant Commissioner of Income-Tax, C. & M. Station, Bangalore for information.

for Secy. to the Resident
&
Commr. of I.T.

S.94 1. Letter No. 1064/1076 /Ap.16/30-31, dated 26-1-1931, from the Commr. of I.T., Burma.

S.95 2. No. 1047/1059 /Ap.139/30-31, dated 26-1-31, from -do-.

S.96 3. No. 1081/1093 /Ap.75/30-31, dated 27-1-1931, from -do-.

S.97 4. No. 1122/1134 /Ap.218/30-31, dated 29-1-1931, from -do-.

S.98 5. No. R.H.C.13(1)/29-30, dated 25-1-1931, from the Commissioner of I.T., C.P. & Berar, Nagpur.

Exed 3&5 14/2

T. Narainsam
7.2.31.

100

B U R M A.

No. 3127/3139 /Ap-218 30-31

From

J.F. SHEEHY, ESQ., I.C.S.,
Commissioner of Income-tax, Burma,

To

The Commissioner of Income-tax,

BENGALORE.

Dated Rangoon, the 16th March 1931.

Subject:- Indian Income-tax Act (XI - 22) - Section 66(2) - Assessment of Mr. N.N. Burjorjee, Bar-at-Law, Rangoon for the year 1927-28 - Judgment of the High Court - This office letter No. 1122/Ap-218 1134 30-31 dated the 29th January 1931.

S.N. 97. B

Sir,

I have the honour to forward a copy of the High Court's judgment in the above case.

I have the honour to be

Sir,

Your most obedient servant

OFFICE OF THE RESIDENT IN MYSORE. BANGALORE. 24 MAR 1931 Regd. No. 3077

14/3/31

P.A.,
for Commissioner of Income-tax, Burma

VGP/13.3.31

B U R M A

No. 3142 / 3154 /Ap-349 28-29.

From

J.F. SHEEHY, ESQ., I.C.S.,

Commissioner of Income-tax, Burma.

To

The Commissioner of Income-tax,

B A N G A L O R E.

Dated Rangoon, the 16th March 1931.

Subject:- Indian Income-tax Act (XI - 22) - Section 66(2) - Assessment of the Socratee Bara Bazaar Co., Ltd., for the year 1928-29 Judgment of the High Court - This office letter No. 2187/Ap-349, dated the 17th March 1930. 2201 28-29

S.M.H.
A.

Sir,

I have the honour to forward a copy of the High Court's judgment in the above case.

I have the honour to be,

Sir,

Your most obedient servant,

16/3/31

R.A.,

for Commissioner of Income-tax, Burma.

OFFICE OF THE RESIDENT IN MYSORE
L. C. R.E.
24 MAR 1931
Regd No. 3072
Z. No.

YGP/16.3.31.

Rec'd 1/4

102.

No. 2541 Bangalore, dated 9th March 1931.
Encl. 4

* S.N. 100 and 101. p.u.c.

No. 3127, Ap-218, dated the 16th March 1931, from the Commissioner of Income-tax, Burma.
3139 30-31

No. 3142, Ap-349, dated the 16th March 1931, from the Commissioner of Income-tax, Burma.
3154 28-29

A copy each of the marginally noted letters with enclosures in original is forwarded to the Assistant Commissioner of Income-Tax, Civil and Military Station, Bangalore, for information.

for Secretary to the Resident
&
Commissioner of Income-tax.

Sheriff
26.3.31.

4/4

12/2/14

D.O.C.No.409-I.T./30.

Camp Belgaum 19th April, 1931.

My dear Sheehy,

Reference to High Court - Allahabad - Indian Income-tax Act, XI-23 - Sectn n 28 - Penalty for concealment of income - Section 34 - Assessment under - Legality of penalty - Section 66 - Legality of penalty in respect of super-tax.

Your D.O.No.1413/31.12, dated the 3rd February '31.

I regret that your letter was overlooked. We consulted the Government of India who consider that the ruling of the Allahbad High Court in the case of R.B. Babu Pramad Khatri should be followed.

Yours sincerely,

Sd/- A. Tottenham,
10.4.31.

To

J.P. Sheehy, Esquire, I.C.S.,

Commissioner of Income-tax, Burma.

Rdrs
Index. X.No.409-I.T./30.

Copy forwarded to all Commissioners of Income-tax, except United Provinces.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
28 APR 1931
Regn. No. 4357
File No.

By order, etc.,

24-4-31

for Secretary, Central Board of Revenue.

[R.O. 106 (a).]

104

OFFICE OF THE RESIDENT IN MYSORE,

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

Bangalore, 7th May 1931.

No. 3314 Enclos. 1

S.N. 103.

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

R.dis* No. 409-1. T./30
dated the 24th April 1931,
from the Secretary,
Central Board of Revenue.

for Secretary to the Resident.
&
Commissioner of Income-tax.

1212—16-3-1929—5,000—EPH.

Sheriff
28.4.31.

105

BURMA.
No. 5463 / 5475 / A5-319 30-31

From

J.F. [illegible], M.C., I.C.S.,
Commissioner of Income-tax, Burma,

To

The Commissioner of Income-tax,

B A N G A L O R E.

Dated Rangoon, the 12th May 1931.

Subject:- Indian Income-tax Act, 1922 - Section 66(2) - Reference to High Court - Assessment of Mr.S. Merwick Smith - for 1929-30.

Sir,

I have the honour to forward herewith a copy of the statement in the above case which has been submitted to the High Court of Judicature at Rangoon.

I have the honour to be,

Sir,

Your most obedient servant,

21 [illegible]
Rs. 5/14/5
273-28

for Commissioner of Income-tax, Burma.

8

65/3

Postal Address:-
Post Box 203,
22/24, Phayre Street, RANGOON.
* * *
Telegraphic Address:-
"C O M I N T A X"
* * *
Telephones:- (777 Central
(1694 "

BURMA.

No. 5626/5638 Ap. 287 29-30.

106.

From

J.F. SHEEHY, ESQ., I.C.S.,

Commissioner of Income-tax, Burma,

To

The Commissioner of Income-tax,

BANGALORE.

Dated Rangoon, the 13th May, 1931.

Subject:- **Indian Income-tax Act (XI-22) - Section 66(3) - Assessment of Abdul Baree Chowdhury, Rangoon, for 1928-29 - Judgment of the High Court -.**

Sir,

I have the honour to forward a copy of the High Court's Judgment in the above case.

I have the honour to be,

Sir,

Your most obedient servant,

13/5/31

P.A.

for Commissioner of Income-tax, Burma.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
22 MAY 1931
No. 5184
27-3-28

KB.6/5/31.

NO. 4054 Bangalore, dated 6th June 1931.

S.N. 105 and 106. pue I and II.

No. 5463 / Ap. 319 , dated the 12th
5475 30-31
May 1931, from the Commissioner of Income-tax, Burma.

No. 5626 / Ap. 287 , dated the 13th
5638 29-30
May 1931, from the Commissioner of Income-tax, Burma.

A copy of the marginally noted letters with enclosures in original, is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

27/5

for Secretary to the Resident
&
Commissioner of Income-tax.

Sheriff
23.5.31.

Rec 30/5
D 4/6

SECRET

No. 7080 / Ang-378
7042 30-31

From

F.P. CRUICK, Esq., I.C.S.,

Commissioner of Income-tax, Burma,

To Commissioner of Income-tax,

ANGALORE.

Dated Rangoon, the 17th June 1931.

Subject:- Union Income-tax Act, 1922 - Section 66(3) - Reference to High Court - Assessment of Messrs Major Darood & Co., Ltd., Rangoon for the years 1930-31.

I have the honour to forward a copy of the statement in the above case which has been submitted to the High Court of Judicature at Rangoon.

I have the honour to be,

Sir,

Your most obedient servant,

6102

7.6.31

for Commissioner of Income-tax, Burma.

/h/

VGE/10.6.31.

[R.O. 106 (a).]

All communications should be addressed to the Secretary to the Resident-in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 4th July 1931.

No. 4700 Enclos. 2

× in originals.

S.N. 108
P. & C.

A copy of the marginally* noted letter, with enclosure, is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

No. 1080/7092 /Ap-378/30-31, dated the 17th June 1931, from the Commissioner of Income-tax, Burma.

for Secretary to the Resident.

1212—16-3-1929—5,000—RPB.

3.7.31

Sheriff. 24.6.31.